

EXHIBIT A



3993 H
Las Vegas
Facsimile
Telephone: (702) 717-0000

Entered on Docket
September 10, 2007

R. B. Riegle

Hon. Linda B. Riegle
United States Bankruptcy Judge

Susan M. Freeman AZ State Bar No. 000004
Email: sfreeman@lrlaw.com
Rob Charles NV State Bar No. 006593
Email: rcharles@lrlaw.com

Attorneys for USACM Liquidating Trust

STUTMAN, TREISTER & GLATT, P.C.
FRANK A. MEROLA
(CA State Bar No. 136934)
EVE H. KARASIK
(CA State Bar No. 155356)
CHRISTINE M. PAJAK
(CA State Bar No. 217713), Members of
1901 Avenue of the Stars, 12th Floor
Los Angeles, California 90067
Telephone: (310) 228-5600
Facsimile: (310) 228-5788
Email: fmerola@stutman.com
ekarasik@stutman.com
cpajak@stutman.com

SHEA & CARLYON, LTD.
JAMES PATRICK SHEA
(Nevada State Bar No. 000405)
CANDACE C. CARLYON
(Nevada State Bar No. 002666)
SHLOMO S. SHERMAN
(Nevada State Bar No. 009688)
701 Bridger, Suite 850
Las Vegas, Nevada 89101
Telephone: (702) 471-7432
Facsimile: (702) 471-7435
Email: jhshea@sheacarlyon.com
ccarlyon@sheacarlyon.com
ssherman@sheacarlyon.com

Counsel for the Official Committee Of
Equity Security Holders Of USA Capital First Trust Deed Fund, LLC

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:
USA COMMERCIAL MORTGAGE COMPANY,
USA CAPITAL REALTY ADVISORS, LLC,
USA CAPITAL DIVERSIFIED TRUST DEED FUND,
LLC,
USA CAPITAL FIRST TRUST DEED FUND, LLC,
USA SECURITIES, LLC,

Debtors.

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR
Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under Case No. BK-S-06-10725 LBR

**Order Approving Stipulation for
Withdrawal with Prejudice of Proof of
Claim Number 10725-00202 Filed by
M.W. Gorts & Company**

Affects:

- ☐ All Debtors
- ☒ USA Commercial Mortgage Company
- ☐ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☒ USA Capital First Trust Deed Fund, LLC
- ☐ USA Securities, LLC

Hearing Date: September 28, 2007
Hearing Time: 1:30 p.m.

1 The Court having considered the Stipulation for Withdrawal with Prejudice of
2 Proof of Claim Number 10725-00202 Filed by M.W. Gorts & Company (the "Stipulation"), and
3 good cause appearing:

4 IT IS HEREBY ORDERED that the Stipulation is approved.

5 IT IS FURTHER ORDERED that Proof of Claim Number 10725-00202 is hereby
6 withdrawn with prejudice.

7 IT IS FURTHER ORDERED THAT m.w. Gorts & Company's equity interest in
8 USA Capital First Trust Deed Fund, LLC (the "FTDF") is allowed in the amount of \$20,368 as
9 reflected in the FTDF's books and records as of the petition date.

10 SUBMITTED BY:

11 APPROVED BY:

12
13 /s/ Rob Charles
14 SUSAN M. FREEMAN
15 ROB CHARLES
16 **LEWIS AND ROCA LLP**
3993 Howard Hughes Parkway, Suite 600
Las Vegas, NV 89169-0961

17 *Counsel for USACM Liquidating Trust*

13 /s/ Eve H. Karasik
14 FRANK A. MEROLA
15 EVE H. KARASIK
16 CHRISTINE M. PAJAK, Members of
STUTMAN, TREISTER & GLATT, P.C.
1901 Avenue of the Stars, 12th Floor
Los Angeles, CA 90067

18 and

19 APPROVED BY:

20 CANDACE C. CARLYON
21 SHLOMO S. SHERMAN
22 **SHEA & CARLYON, LTD.**
701 Bridger, Suite 850
Las Vegas, NV 89101
Telephone: (702) 471-7432

21 DAMON K. DIAS, ESQ.
22 **GOLDSMITH & GUYMON, P.C.**
23 2055 N. Village Center Circle
Las Vegas, NV 89134

24 *Counsel for M.W. Gorts & Company*

25 *Counsel for the Official Committee of*
Equity Security Holders of
USA Capital First Trust Deed Fund, LLC

26 ###

**LEWIS
AND
ROCA**
LLP
LAWYERS

The Court having considered the Stipulation for Withdrawal with Prejudice of Proof of Claim Number 10725-00202 Filed by M.W. Gorts & Company (the "Stipulation"), and good cause appearing:

IT IS HEREBY ORDERED that the Stipulation is approved.

IT IS FURTHER ORDERED that Proof of Claim Number 10725-00202 is hereby withdrawn with prejudice.

IT IS FURTHER ORDERED THAT m.w. Gorts & Company's equity interest in USA Capital First Trust Deed Fund, LLC (the "FTDF") is allowed in the amount of \$20,368 as reflected in the FTDF's books and records as of the petition date.

SUBMITTED BY:

APPROVED BY:

SUSAN M. FREEMAN
ROB CHARLES
LEWIS AND ROCA LLP
3993 Howard Hughes Parkway, Suite 600
Las Vegas, NV 89169-0961

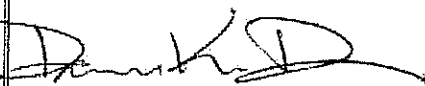
Counsel for USACM Liquidating Trust

FRANK A. MEROLA
EVE H. KARASIK
CHRISTINE M. PAJAK, Members of
STUTMAN, TREISTER & GLATT, P.C.
1901 Avenue of the Stars, 12th Floor
Los Angeles, CA 90067

and

APPROVED BY:

CANDACE C. CARLYON
SHLOMO S. SHERMAN
SHEA & CARLYON, LTD.
701 Bridger, Suite 850
Las Vegas, NV 89101
Telephone: (702) 471-7432


DAMON K. DIAS, ESQ.
GOLDSMITH & GUYMON, P.C.
2055 N. Village Center Circle
Las Vegas, NV 89134

Counsel for M.W. Gorts & Company

*Counsel for the Official Committee of
Equity Security Holders of
USA Capital First Trust Deed Fund, LLC*

###